

EXHIBIT 2

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January 12, 2001

Janice Fetsch, Associate General Counsel
Bank of America Legal Department (CA5-705-08-01)
555 California Street
San Francisco, California 94101-1503

Robert Rudnicki, Assistant General Counsel
Bank of America Legal Department (NCI-002-29-01)
101 South Tryon Street
Charlotte, North Carolina 28255

Re: European Community v. RJR Nabisco, Inc., et al.
Case number: 00 CV 6617 (NGG)

Department of Amazonas, et al. v. Philip Morris, et al.
Case number: 00 CV 2881 (NGG)

Records of: Barnett Bank
Account name: Maria A. Otero

Dear Ms. Fetsch and Mr. Rudnicki:

This law firm of Krupnick Campbell Malone Roselli Buser Slama Hancock McNelis Liberman & McKee, P.A. represents the plaintiffs in the above-referenced cases which are pending in the United States District Court for the Eastern District of New York before the Honorable Nicholas G. Garaufis.

Janice Fetsch, Associate General Counsel
Robert Rudnicki, Associate General Counsel
Bank of America Legal Department
January 12, 2001
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We have expressed to the court our belief that your bank has within its possession certain banking records that may be material evidence in this case. Accordingly, Judge Garaufis has directed the parties to contact Bank of America to request that Bank of America voluntarily agree to preserve all records described in the attached rider. Therefore, this letter is being sent on behalf of both the plaintiffs and various Philip Morris companies that have been named as defendants in the above cases. The Philip Morris defendants are represented by the law firm of Arnold & Porter.

Both parties request that within a reasonable time you inform us as to the following:

1. Whether the records described in the attached rider still exist.
2. Whether Bank of America is willing to cooperate voluntarily with the court and to preserve any of the records that exist without the need for further court action.
3. Whether Bank of America has any questions regarding the extent of this request or regarding the appropriate manner of preserving these records.

Assuming that Bank of America is willing to cooperate with us in preserving any extant bank records, we would request that Bank of America secure all of the records requested herein and then notify me and Craig Stewart at the Arnold & Porter firm when this has been accomplished.

The parties will be willing to pay any reasonable costs incurred in copying the records sought. If you foresee that there will be any substantial expenses associated with the retrieval and preservation of these records other than copying costs, we would appreciate it if you would discuss those expenses with us before they are incurred.

Janice Fetsch, Associate General Counsel
Robert Rudnicki, Associate General Counsel
Bank of America Legal Department
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Please contact Mr. Stewart and me jointly, preferably by letter,
with any questions or comments regarding the foregoing.

Your attention to this matter is appreciated.

Very truly yours,

Krupnick Campbell Malone Roselli
Buser Slama Hancock McNelis
Lieberman & McKee, P.A.

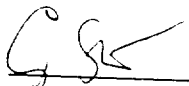


By: _____
Kevin A. Malone

Attorneys for Plaintiffs

Reviewed and Approved:

Arnold and Porter

By:  _____
Craig A. Stewart
399 Park Avenue
New York, NY 10022
212-715-1000

Attorneys for Philip Morris Companies

CC: David Wiles
Bank of America Legal Department

Via Facsimile 704.386.9857

Records of:

Barnett Bank
13593 South Dixie Highway
Miami, Florida 33156

Re: All accounts in the name of **Maria A. Otero**, including but not limited to account number **1197665567** and any successor accounts to that account from the period January 1, 1990, through the present.

Produce the following:

1. The account application.
2. Any signature cards associated with the account.
3. The mailing address for correspondence with the account holder if different from the account address.
4. All deposit tickets for credits into the account.
5. All wire transfer advice notices for deposits into the account.
6. Copies of checks issued from the account.
7. All authorization notices for wire transfers out of the account.
8. All power of attorney letters over the account.
9. Copies of all monthly bank statements.
10. Copies of all insufficient funds notices sent to account holders.
11. Copies of any photocopies of any drivers' licenses and/or passports of any account holders.
12. Any condition file notices regarding account activity.
13. All correspondence file memoranda involving account relations.
14. Any internal due diligence reports.
15. Any suspicious activities reports filed with regard to the account activity.
16. Any cash transaction reports filed with regard to the account activity.